

**CERTIFICATE OF ELECTRONIC FILING**

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on

Date: May 25, 2006 Name: Gustavo Siller, Jr.

Signature: 

**BRINKS**  
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**& LIONE**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Appln. of: Naoya Hasegawa

Appln. No.: 10/784,014

Filed: February 20, 2004

For: SPIN VALVE MAGNETORESISTIVE ELEMENT HAVING PINNED MAGNETIC LAYER COMPOSED OF EPITAXIAL LAMINATED FILM HAVING MAGNETIC SUBLAYERS AND NANOMAGNETIC INTERLAYER

Attorney Docket No: 9281-4746

Examiner: Allen J. Heinz

Art Unit: 2627

Mail Stop Amendment  
 Commissioner for Patents  
 P. O. Box 1450  
 Alexandria, VA 22313-1450

**TRANSMITTAL**

Sir:

**Attached is/are:**

Response to the Restriction Requirement dated April 28, 2006  
 Return Receipt Postcard

**Fee calculation:**

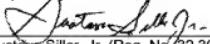
No additional fee is required.  
 Small Entity.  
 An extension fee in an amount of \$\_\_\_\_\_ for a \_\_\_\_\_-month extension of time under 37 C.F.R. § 1.136(a).  
 A petition or processing fee in an amount of \$\_\_\_\_\_ under 37 C.F.R. § 1.17(\_\_\_\_\_.)  
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
				Rate	Add'l Fee	or	Rate
Total	9	Minus 20	0	x \$25=			x \$50=
Indep.	2	Minus 3	0	x 100=			x \$200=
First Presentation of Multiple Dep. Claim				+\$180=			+\$360=
				Total	\$	Total	\$

**Fee payment:**

A check in the amount of \$\_\_\_\_\_ is enclosed.  
 Please charge Deposit Account No. 23-1925 in the amount of \$\_\_\_\_\_. A copy of this Transmittal is enclosed for this purpose.  
 Payment by credit card in the amount of \$\_\_\_\_\_. (Form PTO-2038 is attached).  
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,



Gustavo Siller, Jr. (Reg. No. 32,305)

May 25, 2006

Date